

Add new claims 15 and 16 as follows:

A)  
CONCL. --15. The recording apparatus as set forth in claim 3,  
wherein the audio data is compression-encoded corresponding to  
ATRAC, and wherein the first data unit of the file structure  
contains one or a plurality of sound units.--

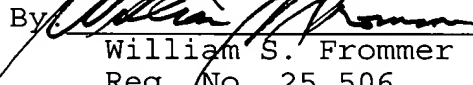
--16. The recording apparatus as set forth in claim 2,  
wherein the file structure further includes a data portion that  
describes management information, and wherein the data portion  
describes the number of the second data units contained in the  
successive record length.--

REMARKS

The claims have been amended to eliminate multiple  
dependencies. The filing fee has been calculated based upon  
these amendments to the claims.

Respectfully submitted,

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